



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX RETURN
SHORT FORM**

1997
FORM
MO-1040A

DLN

IF MARRIED AND BOTH SPOUSES HAVE INCOME, DO NOT USE THIS FORM. SEE INSTRUCTIONS FOR COMPLETING FORM MO-1040A.

FOR CALENDAR YEAR JAN. 1 – DEC. 31, 1997, OR FISCAL YEAR BEGINNING

1997, ENDING

19

DOR ONLY

PM

E

NAME AND ADDRESS

YOUR LAST NAME

FIRST NAME

INITIAL

YOUR SOCIAL SECURITY NO.

Check the appropriate box if you are a non-obligated spouse. (See instructions)

SPOUSE'S LAST NAME

PLACE LABEL HERE

FIRST NAME

INITIAL

SPOUSE'S SOCIAL SECURITY NO.

IN CARE OF NAME (ATTORNEY, ACCOUNTANT, GUARDIAN, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

SCHOOL DIST. NO.

☐ YOURSELF
☐ SPOUSE

PRESENT ADDRESS (INCLUDE APARTMENT # OR RURAL ROUTE)

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

FILING STATUS

FILING STATUS AND EXEMPTION AMOUNT (CHECK ONLY ONE BOX ON LINES 1 THROUGH 6) (See instructions)

- ☐ 1. Single — \$1,200 (See Box 6 before checking)
- ☐ 2. Married filing joint federal and combined Missouri — \$2,400
(Only one spouse with income)
Check which spouse had income: ☐ Yourself ☐ Spouse
- ☐ 3a. Married filing separate — \$1,200
- ☐ 3b. Married filing separate (spouse NOT filing) — \$2,400
- ☐ 4. Head of household — \$2,000
- ☐ 5. Qualifying widow(er) with dependent child — \$2,000
- ☐ 6. Claimed as a dependent on another person's federal tax return — \$0.00

ADDITIONAL INFORMATION (CHECK APPLICABLE BOXES)

- ☐ 7. 65 or over — yourself
- ☐ 8. 65 or over — spouse
- ☐ 9. Blind — yourself
- ☐ 10. Blind — spouse

INCOME AND TAX

11. Federal adjusted gross income (from Federal Telefile Tax Record, Line H; Federal Form 1040EZ, Line 4; Federal Form 1040A, Line 16 or Federal Form 1040, Line 32) ▶ 11. 00
12. Missouri STANDARD DEDUCTION (see instructions). **Do not** include federal personal exemption amount in this figure ... ▶ 12. 00
13. Federal income tax (from Federal Telefile Tax Record, Line J (second box) minus Line K; Federal Form 1040EZ, Line 10 minus Line 8a; Federal Form 1040A, Line 25 minus Line 29c; or Federal Form 1040, Line 46 minus Line 56a). ▶ 13a. 00 Enter amount from Line 13a not to exceed \$5,000 (\$10,000 for combined) ▶ 13. 00
14. Exemption amount checked on Lines 1 through 6 above ▶ 14. 00
15. Number of dependents (**DO NOT INCLUDE YOURSELF OR SPOUSE**) ▶ x 400 = (list first names) ▶ 15. 00
16. Total deductions — add Lines 12 through 15 ▶ 16. 00
17. Missouri taxable income — subtract Line 16 from Line 11 ▶ 17. 00
18. Tax on Line 17. (see instructions for tax table) ▶ 18. 00
19. MISSOURI tax withheld as shown on your Form W-2(s). Forms must be attached. **DOR ONLY** ▶ 19. 00
20. 1997 Missouri estimated tax payments (include overpayment from 1996 credited to 1997) ▶ 20. 00
21. Total payments and credits — add Lines 19 and 20 ▶ 21. 00

ATTACH COPY OF FORM W-2(S) HERE

REFUND OR BALANCE DUE

22. If Line 21 is larger than Line 18, enter difference (amount of **OVERPAYMENT**) here ▶ 22. 00
23. Amount of Line 22 to be applied to your 1998 estimated tax ▶ 23. 00
24. Amount of Line 22 to be contributed to trust funds
- 24a. ☒ Children's Trust Fund ▶ 24a. 00
- 24b. ☐ Veterans Trust Fund ▶ 24b. 00
- 24c. ☐ Elderly Home Delivered Meals Trust Fund ▶ 24c. 00
25. Overpayment to be refunded to you. Subtract Lines 23, 24a, 24b and 24c from Line 22 and enter here. Mail return to: **DEPARTMENT OF REVENUE, P.O. BOX 500, JEFFERSON CITY, MO 65106-0500.** REFUND ▶ 25. 00
26. Total amount due. If Line 18 is larger than Line 21 enter the difference here. Mail return and payment to: **DEPARTMENT OF REVENUE, P.O. BOX 329, JEFFERSON CITY, MO 65107-0329.** Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only) made payable to: Missouri Director of Revenue. AMOUNT DUE ▶ 26. 00

SIGN YOUR RETURN

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

DOR ONLY **S E P F**
☐ ☐ ☐ ☐

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. ☐ YES ☐ NO

YOUR SIGNATURE

DATE

PREPARER'S SIGNATURE

FEIN OR SSN

SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)

DAYTIME TELEPHONE

PREPARER'S ADDRESS AND ZIP CODE

DATE

Form MO-1040A

Missouri Individual Income Tax — Short Form

Line-by-Line Instructions

Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the return.

Name, Address and Social Security Number

Use the label on the cover of the instruction book if all information is correct. Print or type your social security number(s) in the spaces provided. If you did not receive a book with a label, or if the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided. Enter your county of residence and the correct number of the public school district in which you reside. See school district numbers on page 19.

Non-Obligated Spouse

If you have any other liability due to the state of Missouri or the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. If you are filing a combined return and the state of Missouri is seeking to use your spouse's state tax refund to offset his/her state liability, you are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you are a non-obligated spouse and wish to receive your portion of the refund.

The non-obligated spouse refund apportionment applies only to state agency debts. Since the Internal Revenue Service is not a state agency, Internal Revenue Service offsets are excluded from the non-obligated spouse refund apportionment. All debtor appeals or complaints concerning Missouri individual income tax refunds withheld are handled by the Internal Revenue Service.

Filing Status

Lines 1–6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. Box 3B may be checked **only** if all of the following apply: (1) you check Box 3 (married filing separate return) on your federal return; (2) your spouse had no income and is not required to file a federal return; and (3) your spouse qualifies as an exemption on your return and was not a dependent of someone else. **Caution:** Box 6 must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B or Federal Form 1040EZ, Line 5, or you were not allowed to check Box 6a on Federal Form 1040A or Federal Form 1040. **Only one box may be checked on Lines 1 through 6.**

Lines 7–10 — Age 65 or Over and/or Blind

If either you or your spouse qualify for the 65 years of age or blind deduction on your federal return, the appropriate boxes must be checked in addition to one of the boxes checked on Lines 1 through 6.

Taxable Income

Line 11 — Federal Adjusted Gross Income

Enter on Line 11 your federal adjusted gross income from Federal Telefile Tax Record, Line H, or Federal Form 1040EZ, Line 4, or Federal Form 1040A, Line 16, or Federal Form 1040, Line 32. This is your Missouri adjusted gross income. If you are including loss(es) of \$1,000 or more on this line, you are required to attach a copy of pages 1 and 2 of your Federal Form 1040.

Line 12 — Missouri Standard Deduction

Enter on Line 12 the same amount you entered as your standard deduction on your Federal Telefile Tax Record, Line I (Standard Deduction — first box); or Federal Form 1040EZ, Line 5. However, if you checked "No" on Line 5, enter \$4,150 if single or \$6,900 if married filing a combined Missouri return; or Federal Form 1040A, Line 19; or Federal Form 1040, Line 35. **Note: If you were required to itemize deductions on your federal return, you must itemize deductions on your Missouri return and,**

accordingly, are not eligible to use this form. You must file a Form MO-1040 and Form MO-A.

Line 13 — Federal Income Tax

Enter on Line 13 your federal income tax from your 1997 Federal Telefile Tax Record, Line J (Tax — second box) minus Line K; or Federal Form 1040EZ, Line 10 minus Line 8a; Federal Form 1040A, Line 25 minus Line 29c; or Federal Form 1040, Line 46 minus Line 56a. (See Diagrams 3–6, pages 7 and 8.)

Do not enter the amount shown on your Form W-2(s). If a negative amount is calculated on your federal return, enter zero (0).

The federal tax deduction is limited to \$5,000 (\$10,000 for taxpayers filing a combined return). **You are considered to be filing a combined return only if you checked filing status Box 2 (Married and filing a combined Missouri return). If you checked Filing Status Box 1, 3a, 3b, 4, 5 or 6, your federal tax deduction is limited to \$5,000.** If Line 13a is \$5,000 or less (\$10,000 or less on a combined return), enter the amount from Line 13a on Line 13. If Line 13a exceeds \$5,000, enter \$5,000 on Line 13. If you are filing a **combined** return and Line 13a exceeds \$10,000, enter \$10,000 on Line 13.

Line 14 — Exemption Amount

Enter on Line 14 the amount of exemption claimed for your filing status on Lines 1 through 6. If you checked Box 6 (claimed as a dependent on another person's federal tax return), enter zero (0).

Line 15 — Number of Dependents

Enter the number of dependents (**Do not include yourself or your spouse**) claimed on your Federal Form 1040 or Federal Form 1040A, Line 6c, in the box on Line 15. Multiply this number by \$400 and enter the total on Line 15. List the first names of dependents you are claiming in the box provided. If you filed Federal Form 1040EZ or telefiled your federal return, enter zero (0). (See Diagrams 5 and 6, page 8.)

Line 16 — Total Deductions

Add Lines 12 through 15. Enter the total on Line 16.

Line 17 — Taxable Income

Subtract Line 16 from Line 11. Enter the difference on Line 17. If the difference is less than zero (0), enter zero (0) on Line 17. Do not enter a negative number.

Tax and Withholding

Line 18 — Missouri Tax

Determine your tax from the tax table on page 10. Enter the result on Line 18.

Line 19 — Missouri Income Tax Withheld

Enter on Line 19 the total amount of **Missouri** income tax withheld, from Box 18 of your Form W-2(s), Wage and Tax Statement. Your Form W-2(s) must be attached to your return. **Do not** include withholding for city earnings taxes or another state's withholding.

Line 20 — Missouri Estimated Tax Payments

Enter on Line 20 the amount of payments you have made to your 1997 estimated tax account. This includes the amount of any 1996 overpayment that was credited to your 1997 estimated tax account, plus all estimated tax payments made for the 1997 tax year.

Line 21 — Total Payments and Credits

Add Lines 19 and 20. Enter the total on Line 21.

Refund or Amount Due

Line 22 — Overpayment

If Line 21 is larger than Line 18, enter the difference (overpayment) on Line 22. However, if Line 18 is larger than Line 21, enter the difference (underpayment) on Line 26. All or a portion of an overpayment can be refunded to you.

Line 23 — Estimated Tax Carry Forward

If you wish to have all or a portion of your 1997 overpayment on Line 22 applied to your 1998 estimated tax account, enter the amount on Line 23.

Line 24 — Trust Fund Contributions

Enter on Lines 24a, 24b and 24c any portion of your overpayment you wish to contribute to the Children's Trust Fund, Veterans Trust Fund and/or Elderly Home Delivered Meals Trust Fund. If you file an amount due return and wish to contribute to the Children's Trust Fund, Veterans Trust Fund, or Elderly Home Delivered Meals Trust Fund, enter the amount on Line 24a, 24b or 24c and attach a **separate check** for this amount. The amount contributed must be \$2.00 or more for each trust fund.



Children's Trust Fund — The Children's Trust Fund is the only statewide organization dedicated to preventing child abuse and neglect in Missouri. The Children's Trust Fund provides financial support to community-based programs designed to strengthen families and prevent child abuse and neglect. Programs include parenting education, crisis nursery, respite, home visitation services and school-linked prevention classes. Comprehensive family resource centers located throughout the state are being developed to provide child abuse prevention services. The Children's Trust Fund educates the general public about the problem of child abuse and the importance of investing in prevention. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147.



Veterans Trust Fund — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality healthcare at its five veterans homes, and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementias, and other extraordinary ailments. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147.



Elderly Home Delivered Meals Trust Fund — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. Over 3 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Aging, P.O. Box 1337, Jefferson City, MO 65102, or call (573) 751-3082.

Line 25 — Refund Amount

Subtract Lines 23, 24a, 24b and 24c from Line 22. This is the amount of your expected refund. Errors on your return and incomplete returns (e.g., missing Form W-2(s), etc.) will cause delays in processing refunds.

Line 26 — Amount Due

If Line 18 is larger than Line 21, enter the amount of Line 18, less Line 21, on Line 26. Enclose a check or money order for the total amount due, payable to the **Missouri Director of Revenue**. Write your **social security number** on your check or money order (U.S. funds only). **Do not send cash or stamps.**

Please Sign Return

Signature

You **must** sign your Missouri income tax return. Both spouses must sign a combined return. If you pay someone to prepare your return, that person must also sign the return.

If you wish to authorize the Director of Revenue or delegate to release information pertaining to your tax account to your preparer or to any member of his/her firm, indicate "yes" by checking the appropriate box.

Assemble Your Return

Attach any supporting documentation to the back of Form MO-1040A. Attach "Copy C" of all Form W-2(s) to the front of Form MO-1040-A.

Mailing Your Return

If you have a **refund** amount on Line 25 or no amount due, please mail your return to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

If you have an **amount due** on Line 26, please mail your return with your payment to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

1997 TAX TABLE

If Line 17 is			If Line 17 is			If Line 17 is			If Line 17 is			If Line 17 is			If Line 17 is			If Line 17 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238			
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243			
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248			
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253			
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258			
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263			
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268			
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274			
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279			
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285			
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290			
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296			
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301			
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307			
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312			

Round To The Nearest Whole Dollar

Example — If Line 17 is **\$12,000**, the tax would be computed as follows:
 $\$315 + \180 (6% of \$3,000) = **\$495**

9,000 315
 PLUS 6% of excess over \$9,000